



**3.1 GENERAL PROPERTY DESCRIPTION**

Identify by type/category and location all taxable business personal property in your possession on January 1 by darkening the "YES" or "NO" bubble (●). If you managed or controlled property as an agent on January 1, attach a list of the names and addresses of each property owner. A "Good Faith Estimate Of Market Value" is your best estimate of what the property would have sold for in U.S. dollars on January 1 of the current tax year if it had been on the market for a reasonable length of time and neither you or the purchaser was forced to buy or sell. For inventory, it is the price for which the property would have sold as a unit to a purchaser who would continue the business. The "Good Faith Estimate Of Market Value" section will assist the appraisal district in valuing your property. If you choose to provide a "Good Faith Estimate of Market Value", complete Box A1 - F1 then total in Box G1 or simply place an overall estimate in Box G1. Transfer Box G1 to Step 3.C on the front of this form.

**THIS SECTION IS OPTIONAL IF YOUR ESTIMATED TOTAL VALUE IS LESS THAN \$20,000. OTHERWISE, IT MUST BE COMPLETED IF YOU CHOSE NOT TO PROVIDE A "HISTORICAL COST VALUE ESTIMATE" AT STEPS 3.3 & 3.E.**

TYPE/CATEGORY OF BUSINESS PERSONAL PROPERTY	YES	NO	PROPERTY ADDRESS OR ADDRESS WHERE TAXABLE	DESCRIPTION & QUANTITY OF EACH TYPE OF INVENTORY, IF APPLICABLE
A. FURNITURE, MACHINERY, SIGNS & LEASEHOLD	<input type="radio"/>	<input type="radio"/>		
B. OFFICE EQUIPMENT & ELECTRONICS	<input type="radio"/>	<input type="radio"/>		
C. COMPUTER & DATA EQUIPMENT	<input type="radio"/>	<input type="radio"/>		
D. PASSENGER VEHICLES & TRAILERS	<input type="radio"/>	<input type="radio"/>		
E. OTHER ASSETS <small>Complete and attach "Schedule E" included with this form.</small>	<input type="radio"/>	<input type="radio"/>		
F. INVENTORY (MERCHANDISE & SUPPLIES)	<input type="radio"/>	<input type="radio"/>		

GOOD FAITH ESTIMATE OF MARKET VALUE
A1
B1
C1
D1
E1
F1

TRANSFER THIS NUMBER TO STEP C-1 ON FRONT OF FORM. → **GRAND TOTAL G1**

**3.2 PROPERTY UNDER BAILMENT, LEASE, CONSIGNMENT, OR OTHER ARRANGEMENT**

If you have taxable business personal property that was in your possession or under your management on January 1 by bailment, lease, consignment or other arrangement, *attach a list identifying the property owner's name, address, and a description of the property.*

**THIS SECTION IS OPTIONAL IF YOUR ESTIMATED TOTAL VALUE IS LESS THAN \$20,000. OTHERWISE, IT MUST BE COMPLETED IF YOU CHOSE NOT TO PROVIDE A "GOOD FAITH ESTIMATE" AT STEPS 3.1 & 3.C.**

**3.3 HISTORICAL COST VALUE ESTIMATE WORKSHEET**

The "Historical Cost Value Estimate" step will assist the appraisal district in valuing your property. In the categories provided below, enter the **HISTORICAL COST** by acquisition **YEAR** of assets that were on hand at your place of business on January 1. Multiply these costs by the corresponding % **GOOD** factor and place this figure in the **DEPRECIATED VALUE** box then **TOTAL** at the bottom of each category (**Box A2 - F2**). Enter these in "G. Summary of Depreciated Values & Historical Cost of Inventory" for a **GRAND TOTAL (Box G2)**. **Transfer Box G2 to Step 3.E on the front of this form.**

A. FURNITURE, MACHINERY, SIGNS & LEASEHOLD				B. OFFICE EQUIPMENT & ELECTRONICS				C. COMPUTER & DATA EQUIPMENT				D. PASSENGER VEHICLES & TRAILERS			
YEAR	HISTORICAL COST	% GOOD	DEPRECIATED VALUE	YEAR	HISTORICAL COST	% GOOD	DEPRECIATED VALUE	YEAR	HISTORICAL COST	% GOOD	DEPRECIATED VALUE	YEAR	HISTORICAL COST	% GOOD	DEPRECIATED VALUE
		X .90 =				X .83 =				X .75 =				X .83 =	
		X .81 =				X .69 =				X .56 =				X .69 =	
		X .73 =				X .58 =				X .42 =				X .58 =	
		X .66 =				X .48 =				X .32 =				X .48 =	
		X .59 =				X .40 =				X .16 =				X .40 =	
		X .53 =				X .33 =				X .08 =				X .33 =	
		X .48 =				X .22 =								X .22 =	
		X .43 =				X .15 =								X .15 =	
		X .39 =				X .10 =								X .10 =	
		X .35 =													
		X .28 =													
		X .22 =													
		X .18 =													
		X .14 =													
		X .11 =													
<b>TOTAL A2</b>				<b>TOTAL B2</b>				<b>TOTAL C2</b>				<b>TOTAL D2</b>			

<b>E. OTHER ASSETS</b> <small>Complete and attach "Schedule E" included with this form.</small>	
	<b>DEPRECIATED VALUE</b>
<b>TOTAL E2</b>	

<b>F. INVENTORY (MERCHANDISE AND SUPPLIES)</b>	
<b>HISTORICAL COST</b>	If you make any adjustments to 100% Historical Cost, report Inventory as a Good Faith Estimate in Sec. 3.1 above.
	<b>TOTAL F2</b>

G. SUMMARY OF DEPRECIATED VALUES & HISTORICAL COST OF INVENTORY	
TYPE/CATEGORY	DEPRECIATED VALUES & HISTORICAL COST OF INVENTORY
A. FURNITURE, MACHINERY, SIGNS & LEASEHOLD	<b>A2</b>
B. OFFICE EQUIPMENT & ELECTRONICS	<b>B2</b>
C. COMPUTER & DATA EQUIPMENT	<b>C2</b>
D. PASSENGER VEHICLES & TRAILERS	<b>D2</b>
E. OTHER ASSETS <small>Complete and attach "Schedule E" included with this form.</small>	<b>E2</b>
F. INVENTORY (MERCHANDISE & SUPPLIES)	<b>F2</b>

TRANSFER THIS NUMBER TO STEP E-1 ON FRONT OF FORM. → **GRAND TOTAL G2**

# SCHEDULE - E

## FOR THE DEPRECIATION OF "OTHER ASSETS" AT STEP 3.3.E OF FORMS 1300A & B

For guidance on asset classification, cost entry, and value calculation, please see your Form 1300A or B - Step 3.3 Historical Cost Value Estimate Worksheet and the Business Personal Property Percent Good Schedule at [www.tad.org](http://www.tad.org). Describe assets then Total Box(es) EA thru EJ in E2 at the bottom of this form then transfer to Box E2 on your rendition and attach this form.

3 Year describe: Life			
YR	HISTORICAL COST	% GOOD	DEPRECIATED VALUE
		X .67 =	
		X .44 =	
		X .30 =	
		X .10 =	
PRIOR		X .07 =	
TOTAL BOX EA			

4 Year describe: Life			
YR	HISTORICAL COST	% GOOD	DEPRECIATED VALUE
		X .75 =	
		X .56 =	
		X .42 =	
		X .32 =	
		X .16 =	
PRIOR		X .08 =	
TOTAL BOX EB			

5 Year describe: Life			
YR	HISTORICAL COST	% GOOD	DEPRECIATED VALUE
		X .80 =	
		X .64 =	
		X .51 =	
		X .41 =	
		X .33 =	
		X .20 =	
		X .12 =	
PRIOR		X .09 =	
TOTAL BOX EC			

6 Year describe: Life			
YR	HISTORICAL COST	% GOOD	DEPRECIATED VALUE
		X .83 =	
		X .69 =	
		X .58 =	
		X .48 =	
		X .40 =	
		X .33 =	
		X .22 =	
		X .15 =	
PRIOR		X .10 =	
TOTAL BOX ED			

7 Year describe: Life			
YR	HISTORICAL COST	% GOOD	DEPRECIATED VALUE
		X .86 =	
		X .73 =	
		X .63 =	
		X .54 =	
		X .46 =	
		X .40 =	
		X .34 =	
		X .24 =	
		X .17 =	
PRIOR		X .12 =	
TOTAL BOX EE			

20 Year describe: Life			
YR	HISTORICAL COST	% GOOD	DEPRECIATED VALUE
		X .95 =	
		X .90 =	
		X .86 =	
		X .81 =	
		X .77 =	
		X .74 =	
		X .70 =	
		X .66 =	
		X .63 =	
		X .60 =	
		X .57 =	
		X .54 =	
		X .51 =	
		X .49 =	
		X .46 =	
		X .44 =	
		X .42 =	
		X .40 =	
		X .38 =	
		X .36 =	
		X .32 =	
		X .29 =	
		X .26 =	
		X .24 =	
		X .21 =	
		X .19 =	
		X .17 =	
		X .15 =	
		X .14 =	
PRIOR		X .12 =	
TOTAL BOX EJ			

15 Year describe: Life			
YR	HISTORICAL COST	% GOOD	DEPRECIATED VALUE
		X .93 =	
		X .87 =	
		X .81 =	
		X .76 =	
		X .71 =	
		X .66 =	
		X .62 =	
		X .58 =	
		X .54 =	
		X .50 =	
		X .47 =	
		X .44 =	
		X .41 =	
		X .38 =	
		X .36 =	
		X .31 =	
		X .27 =	
		X .23 =	
		X .20 =	
		X .17 =	
		X .15 =	
		X .13 =	
PRIOR		X .12 =	
TOTAL BOX EI			

12 Year describe: Life			
YR	HISTORICAL COST	% GOOD	DEPRECIATED VALUE
		X .92 =	
		X .84 =	
		X .77 =	
		X .71 =	
		X .65 =	
		X .59 =	
		X .54 =	
		X .50 =	
		X .46 =	
		X .42 =	
		X .38 =	
		X .35 =	
		X .29 =	
		X .24 =	
		X .20 =	
		X .17 =	
		X .14 =	
PRIOR		X .12 =	
TOTAL BOX EH			

10 Year describe: Life			
YR	HISTORICAL COST	% GOOD	DEPRECIATED VALUE
		X .90 =	
		X .81 =	
		X .73 =	
		X .66 =	
		X .59 =	
		X .53 =	
		X .48 =	
		X .43 =	
		X .39 =	
		X .35 =	
		X .28 =	
		X .22 =	
		X .18 =	
		X .14 =	
PRIOR		X .11 =	
TOTAL BOX EG			

8 Year describe: Life			
YR	HISTORICAL COST	% GOOD	DEPRECIATED VALUE
		X .88 =	
		X .77 =	
		X .67 =	
		X .59 =	
		X .51 =	
		X .45 =	
		X .39 =	
		X .34 =	
		X .26 =	
		X .19 =	
		X .14 =	
PRIOR		X .11 =	
TOTAL BOX EF			

**TRANSFER THIS NUMBER TO STEP 3.3.E2 OF YOUR RENDITION FORM.**

**TOTAL BOX E2**

**FILER'S COMMENTS / NOTES:**

# Tarrant Appraisal District (TAD)

## Business Personal Property Percent Good Schedule

Year Acquired	Effective Age	Typical Life Expectancy In Years and TAD Asset Classification										SPECIAL: Semiconductor Manufacturing Equipment	
		20	15	12	10	8	7	6	5	4	3		
1	95	93	92	90	88	86	83	80	75	67	60		
2	90	87	84	81	77	73	69	64	56	44	47		
3	86	81	77	73	67	63	58	51	42	30	38		
4	81	76	71	66	59	54	48	41	32	10	30		
5	77	71	65	59	51	46	40	33	16	7	24		
6	74	66	59	53	45	40	33	20	8	DVD & Video Game Rental Inventory	14		
7	70	62	54	48	39	34	22	12	<b>*Computers &amp; Related</b>	Rental Uniforms	9		
8	66	58	50	43	34	24	15	9	<b>*Autos, Trucks, &amp; Trailers</b>  (PCs, Mainframes, Servers, Printers, Scanners, and Other Peripheral Equipment, NOT CNC or POS)	Rental Linens	6		
9	63	54	46	39	26	17	10	Autos, Trucks, & Trailers as Rental - Leasing Inventory					
10	60	50	42	35	19	12	11	<b>*Office Equip</b> (phones, copiers, faxes)					
11	57	47	38	28	14	11	11	Fast Food Restaurant Machinery & Equip (SICs 5812A, F, G, H, J, K, L, M, N, S, T, U, X, Y, 3, 4, 5, 6, 8, & 9)					
12	54	44	35	22	11	11	11	(SICs 7513, 7513X, 7514, 7515, 7515X, 7519, and 8999V)					
13	51	41	29	18	11	11	11	Tools, Dies, & Molds					
14	49	38	24	14	11	11	11	Security System Equipment					
15	46	36	20	11	11	11	11	Batteries & Chargers					
16	44	31	17	11	11	11	11	Electronic Meters, Monitors, & Test Equipment					
17	42	27	14	11	11	11	11	MRIs, CT Scanners, & Other Hi-Tech Medical Equip ( NOT X-Rays)					
18	40	23	12	11	11	11	11	Restaurant Smallware					
19	38	20	11	11	11	11	11	Tanning Beds-Booths					
20	36	17	11	11	11	11	11	Gas Pump Elec- tronics / Keypads					
21	32	15	11	11	11	11	11	ATMs, Check Protec- tors, Check Encoders, Coin Sorters, & Currency Counters					
22	29	13	11	11	11	11	11						
23	26	12	11	11	11	11	11						
24	24	11	11	11	11	11	11						
25	21	10	11	11	11	11	11						
26	19	9	11	11	11	11	11						
27	17	8	11	11	11	11	11						
28	15	7	11	11	11	11	11						
29	14	6	11	11	11	11	11						
<b>&amp; PRIOR</b>	<b>&amp; OLDER</b>	<b>12</b>											
For assets acquired prior to the year of the category's lowest percent good, use the category's lowest percent good. For example, an 8 year asset acquired in 1993 would use 11 percent good to calculate the value.		Flight Simulators	<b>Aircraft</b> . TAD references the <b>Aircraft Bluebook Price Digest</b> to estimate the market value of <b>Business Aircraft</b> . <b>Commercial Aircraft</b> are valued using <b>AVITAS</b> and the <b>Airliner Pricing Guide</b> .							X-Ray Machines			
		Cell Site Towers						Gas Pumps					
		Cell Site Shelters						Golf Carts					
		Storage/Gas Tanks						Bank Vault Doors & Safe Deposit Boxes					

\*These are the standard depreciable asset categories on TAD Rendition Forms 1300A & 1300B. To report and value other asset types please refer to the classifications above and complete TAD Schedule E - Form 1300E then attach it to your rendition. This document does not apply to 'Inventory' items such as Raw Materials, Goods In Process, Finished Goods, Merchandise, or Supplies. To estimate Depreciated Value using this schedule, multiply an asset's Historical Cost by the Percent Good that corresponds to its Year Acquired and Typical Life Expectancy.



**TARRANT APPRAISAL DISTRICT CONFIDENTIAL BUSINESS PERSONAL PROPERTY  
RENDITION OF TAXABLE PROPERTY - SUPPLEMENTAL INFORMATION**

**FOR ASSISTANCE CALL (817) 284-9101**

**FILE YOUR RENDITION OR EXTENSION REQUEST ON-LINE !  
PLEASE VISIT US AT [WWW.TAD.ORG](http://WWW.TAD.ORG) FOR INSTRUCTIONS.**

**\*AFTER JANUARY 1ST AND NOT LATER THAN APRIL 15<sup>TH</sup> OF THIS YEAR, RETURN YOUR COMPLETED RENDITION FROM TO:  
TARRANT APPRAISAL DISTRICT, ATTN: BPP RENDITION PROCESSING  
2500 HANDLEY EDERVILLE RD, FORT WORTH, TX 76118**

**This rendition covers property you own or manage and control as a fiduciary on January 1 of this year. You must file this rendition with the county appraisal district after January 1<sup>st</sup> and not later than April 15<sup>th</sup> of this year.**

**\* On written request, the chief appraiser must extend the deadline to May 15<sup>th</sup>. You may receive an additional 15-day extension if you request it in writing and show good cause for the extension.**

If the chief appraiser denies an exemption applicable to a property on January 1 terminates during the tax year, you must file a rendition form within 30 days after the termination date. If you provide information substantially equivalent to a rendition to a company contracted with the appraisal district to appraise property, you are not required to file this rendition form. If your property is regulated by the Texas Public Utility Commission, the federal Surface Transportation Board, or Federal Energy Regulatory Commission, you are not required to file this rendition. The chief appraiser may request a copy of the annual regulatory report.

When required by the Tax Code or by the chief appraiser, the person rendering the property shall use the model form adopted by the Comptroller of Public Accounts, or use a form containing information that is in substantial compliance with the model form if approved by the Comptroller.

The chief appraiser may request, either in writing or by electronic means, that you provide a statement containing supporting information indicating how the value rendered was determined. The statement must: **(1)** summarize information sufficient to identify the property including the physical and economic characteristics relevant to the opinion of value, if appropriate, and the source of the information used; **(2)** state the effective date of the opinion of value; and **(3)** explain the basis of the value rendered. If your business has 50 or less employees, you may base the value estimate on the depreciation schedules used for federal income tax purposes. You must deliver the statement within 21 days of the request.

When required by the chief appraiser, you must render any taxable property that you own or manage and control as a fiduciary [Section 22.01(b), Tax Code].

When required by the chief appraiser, you must file a report listing the name and address of each owner of property that is in your possession or under your management on January 1 by bailment, lease, consignment, or other arrangement [Section 22.04(a), Tax Code].

Section 22.26 of the Property Tax Code states: *(a) Each rendition statement or property report filed or authorized by this chapter must be signed by an individual who is required to file this statement or report. (b) When a corporation is required to file a statement or report, an officer of the corporation or an employee or agent who has been designated in writing by the board of directors or by an authorized officer to sign in behalf of the corporation must sign the statement or report.*

**If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Section 37.10, Penal Code.**

**\* If you fail to timely file a rendition or property report required by Texas law, the chief appraiser must impose a penalty in an amount equal to 10 percent of the total taxes due on the property for the current year. If the court determines that you filed a false rendition or report with the intent to commit fraud or to evade the tax or you alter, destroy, or conceal any record, document, or thing or present to the chief appraiser any altered or fraudulent record, document, or thing, or otherwise engage in fraudulent conduct for the purpose of affecting the outcome of an inspection, investigation determination, or other proceeding before the appraisal district, the chief appraiser must impose a penalty equal to 50 percent of the total taxes due on the property for the current year.**



TARRANT APPRAISAL DISTRICT CONFIDENTIAL BUSINESS PERSONAL PROPERTY  
RENDITION OF TAXABLE PROPERTY - GLOSSARY OF TERMS

FOR ASSISTANCE CALL (817) 284-9101

**FILE YOUR RENDITION OR EXTENSION REQUEST ON-LINE !  
PLEASE VISIT US AT [WWW.TAD.ORG](http://WWW.TAD.ORG) FOR INSTRUCTIONS.**

\*AFTER JANUARY 1ST AND NOT LATER THAN APRIL 15<sup>th</sup> OF THIS YEAR, RETURN YOUR COMPLETED RENDITION FROM TO:

**TARRANT APPRAISAL DISTRICT, ATTN: BPP RENDITION PROCESSING  
2500 HANDLEY EDERVILLE RD, FORT WORTH, TX 76118**

**Address Where Taxable:** In some instances, BPP (see *Business Personal Property*) that is only temporarily at its current address may be taxable at another location (taxable situs). If you know that this is the case, please list the address where taxable.

**Agent:** Also referred to as a "Fiduciary", a person or institution who manages BPP for another and who must exercise a standard of care in such management activity by law or contract.

**Bailment:** A legal relationship created when a person gives BPP to someone else for safekeeping. To create a bailment the other party must knowingly have exclusive control over the BPP and use reasonable care to protect it.

**Business Personal Property (BPP):** Every kind of tangible, income-producing property that is not real property; generally, property that is movable without damage to itself or the associated real property.

**Business Personal Property Rendition:** A report or statement filed with the appraisal district by the taxpayer that includes the BPP owner's name and address, a general description of the BPP by type or category, and the physical location or taxable situs of the BPP as of January 1. If the aggregate value of the property were greater than \$20,000 it would also include a description and quantity of each type of inventory, and either a "Good Faith Estimate of Market Value" or a historical cost new and year of acquisition of individual items.

**Consigned Goods:** BPP owned by another person that you are selling by arrangement with that person. If you have consigned goods, attach a list identifying the BPP owner's name, address, and a description of the BPP.

**Depreciated Value:** The BPP value remaining after depreciation has been subtracted from historical cost.

**Good Faith Estimate of Market Value:** Your best estimate of what the BPP would have sold for in U.S. dollars on January 1 of the current tax year if it had been on the market for a reasonable length of time and neither you nor the purchaser was forced to buy or sell. For inventory, it is the price for which the BPP would have sold as a unit to a purchaser who would continue the business.

**Historical Cost:** What you paid for the BPP when it was new, or if you bought the BPP used, what the original buyer paid when it was new. If you bought the BPP used, and do not know what the original buyer paid, state what you paid with a note that you purchased it used.

**Inventory (Merchandise and Supplies):** BPP that is held by a commercial enterprise for consumption or for sale.

**Lease:** A contract by which one conveys BPP for a specified term and for a specified rent.

**Property Address:** The physical address of the BPP on January 1 of the current tax year. Normally, the BPP is taxable by the taxing unit where the property is located.

**Quantity of Each Type of Inventory:** The number of inventory items, or other relevant measure of quantity (e.g., gallons, bushels, tons, pounds, board feet). This is a reporting requirement for a business with an aggregate value greater than \$20,000.

**Type/Category:** Functionally similar groups of BPP. Examples are: furniture, machinery, signs, leasehold, office equipment, electronics, computer and data equipment, passenger vehicles and trailers, and inventory (merchandise and supplies). Other types/categories of BPP should also be sufficiently described.

**Year (Acquired):** The year that you purchased or acquired the BPP.

**% (Percent) Good:** The percent of BPP value remaining after depreciation has been subtracted from historical cost.